

FORM
N-30X
(REV. 1997)

AMENDED
CORPORATION INCOME TAX RETURN

Calendar year 19• _____ or other tax year
beginning • _____, 19 _____ and ending • _____, 19 _____

AMD	UNP	008	PNT	INT	
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• PRINT OR TYPE •	Name	• Federal Employer I.D. No.
	Db a or C/O	• Hawaii G.E./Use I.D. No.
	Address (number and street)	• Business Code No. (Use number shown on federal Form 1120)
	City or town, State, and ZIP Code	Total assets reported on original Form N-30

Enter name and address used on original return (if same as above, write "Same").

Taxation District Office where original return was filed ►

Fill in applicable items and use Part II to explain any changes.

INCOME AND DEDUCTIONS	A. As originally reported or as adjusted (see Specific Instr.)	B. Net change (Increase or Decrease—explain in Part II)	C. Correct Amount	
1. Total income			1•	
2. Total deductions			2•	
3. Taxable income before adjustments (line 1 minus line 2)			3	
4. Adjustments—add to income			4	
5. Subtotal taxable income (add lines 3 and 4)			5	
6. Adjustments—deduct from income			6	
7. Taxable income for Hawaii tax purposes (line 5 minus line 6)			7•	
8. Tax			8	
9. Recapture of Capital Goods Excise Tax Credit			9	
10. Recapture of Low-Income Housing Tax Credit			10	
11. Total tax (add lines 8 through 10)			11	
Payments and Credits				
12. Estimated tax payments			12•	
13. Tax paid with Form N-301 (Automatic Extension of Time To File)			13•	
14. Non-refundable credits			14•	
15. Other tax credits			15	
16. Tax paid with (or after) the filing of the original return			16	
17. Total of lines 12 through 16, column C			17	
18. Overpayment, if any, shown on original return or as later adjusted			18	
19. Line 17 minus line 18			19	
Amount You Owe or Refund				
20. Amount you owe (line 11, column C minus line 19) Make check payable to HAWAII STATE TAX COLLECTOR (see Instructions)			20•	
21. Refund (line 19 minus line 11, column C)			21•	

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Please Sign Here	► Signature of officer	► Date	► Title
	Preparer's Signature ►	Date	Check if self-employed ► <input type="checkbox"/> Preparer's social security number
Paid Preparer's Information	Firm's name (or yours if self-employed) ► and address	Federal E.I. No. ►	ZIP Code ►

BE SURE TO COMPLETE PAGE 2

FORM N-30X

PART II

EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS, CREDITS, ETC. Enter the line reference from page 1 for which a change is reported, and give the reason for each change. Show computation in detail.

ATTACH APPLICABLE SCHEDULES**General Instructions:**

NOTE: Hawaii's Net Income Tax Law requires the filing of an amended corporate income tax return as a report to the Department of Taxation when the corporation's taxable income is changed for federal income tax purposes.

Use of Form N-30X. — Use Form N-30X to correct a corporation income tax return that was previously filed on Form N-30 or later adjusted by an amended return, claim for refund, or an examination of the original return.

Generally, a claim for refund may be filed within 3 years from the time the return was filed (returns filed before the due date are considered filed on the due date).

Do not use this form in lieu of application for refund on Form N-309.

When to File. — File Form N-30X only after the corporation has filed its original return.

Information on Income, Deductions, Tax Computations, etc. — Refer to the instructions for the corporate income tax return and related schedules and forms, for the year you are amending, concerning the taxability of certain types of income, the allowability of certain expenses as deductions from income, computation of tax, etc. For additional information or assistance, contact the taxation district office.

Where to File. — Mail this form to the taxation district office where the corporation filed its original return.

Specific Instructions

Tax Year. — In the space provided above the name, enter the month and year in which the calendar or fiscal year of the tax return being amended ends.

Column A

Line 1. — Enter the TOTAL INCOME amount from the original return, or as later adjusted.

Line 2. — Enter the TOTAL DEDUCTIONS amount from the original return, or as later adjusted.

Line 4. — Enter the total amount of adjustments ADDED to taxable income or loss from the original return, or as later adjusted.

Line 6. — Enter the total amount of adjustments DEDUCTED from taxable income or loss on the original return, or as later adjusted.

Line 8. — Enter the total tax amount from the original return, or as later adjusted.

Line 12. — Enter the total of prior year's overpayment allowed as a credit and current year's estimated tax payments shown on the original return, or as later adjusted.

Line 14. — Enter the amount of non-refundable credits from the original return, or as later adjusted.

Line 15. — Enter the total of the Capital Goods Excise Tax Credit, the Fuel Tax Credit for Commercial Fishers, the Motion Picture and Film Production Income Tax Credit, and the Hotel Remodeling Tax Credit claimed on the original return, or as later adjusted.

Column B

Lines 1, 2, 4, 6, and 8 through 15. — Enter the increases or decreases the corporation is making. Explain the increase or decrease in Part II. If the change involves an item of income, deduction, or credit that the corporation income tax return or its instructions requires it to support with a schedule, statement, or form, attach the appropriate schedule, statement, or form to Form N-30X.

For accrual basis taxpayers, an adjustment to the state income tax and charitable contributions deductions must be made based on the change to taxable income shown on line 7. This adjustment is an increase or decrease in deductions for Part II.

Column C

Lines 1, 2, 4, 6, and 8 through 15. — Add the increase in column B to the amounts in column A or subtract the decrease in column B from the amount in column A. Report the result in column C. For any item the corporation does not change, enter the amount from column A in column C.

Line 8. — Compute the amended amount of tax using the taxable income of line 7, column C. Use Schedule J, Form N-30 on the original return to make the necessary tax computation.

Line 18. — Overpayment. — Enter the amount of overpayment the corporation received (or expects to receive) or the amount it had credited to estimated tax. The amount must be considered in preparing Form N-30X since any refund due the corporation from its original return will be refunded separately (or credited to estimated tax) from any additional refund claimed on Form N-30X.

Line 20. — Amount You Owe. — Attach your check or money order for the full amount when you file. Make it payable to "Hawaii State Tax Collector." Be sure to write your Federal E.I. number, "Form N-30X," and the applicable tax year on it. Please draw your check on a U.S. bank and pay in U.S. dollars. If line 20 is under \$1, you do not have to pay.

Line 21. — Refund. — If the corporation is entitled to a refund larger than the amount claimed on its original return, line 21 on this form will show only the additional amount of refund. This additional amount will be refunded separately from the amount claimed on its original return.

Signature. — The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

Preparer. — If a corporation officer filled in Form N-30X, the space under the signature of officer should remain blank. If someone prepares Form N-30X and does not charge the corporation, that person should not sign the return. Certain others who prepared Form N-30X should not sign. See Form N-30 instructions for more information on preparers and their responsibilities.

Note: The Department of Taxation will compute any interest due and will either include it in the refund or bill the corporation for the interest.

MAILING ADDRESSES

OAHU DISTRICT OFFICE
P. O. Box 3559
HONOLULU, HAWAII 96811-3559

MAUI DISTRICT OFFICE
P. O. Box 913
WAILUKU, HAWAII 96793-0913

HAWAII DISTRICT OFFICE
P. O. Box 1377
HILO, HAWAII 96721-1377

KAUAI DISTRICT OFFICE
P. O. Box 1688
LIHUE, HAWAII 96766-5688